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DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
FINANCE STATISTICS BRANCH

ASSESSMENT VALUATIONS

by

PROVINCES

1927

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Published by Authority of the Hon. James Malcolm, M.P.,
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DOMINION BUREAU OF STATISTICS
FINANCE STATISTICS BRANCH
OTTAWA - CANADA

Dominion Statistician:
Chief, Finance Statistics Branch:

R.H. Coats, B.A., F.S.S. (Hon.), F. R. S. C.
Colonel J. R. Munro.

Municipal Assessment Valuations
1927.

The Bureau herewith presents its annual bulletin dealing with assessment valuations of the various classes of municipalities throughout Canada for the year 1927, which is the latest for which such statistics are available. Previous reports cover the valuations for the years 1919 to 1926 inclusive.

The systems of assessment as between provinces are so diverse that much difficulty is experienced in procuring comparability. To overcome this trouble the Bureau consulted with municipal and provincial officers where any discrepancies were apparent, and the following notes will be found useful in connection with the tables.

In the province of Prince Edward Island there is no system of rural municipalities so that land valuations as estimated by provincial authorities are used. In New Brunswick there is no Municipal Affairs Department and though municipalities are required by law to make certain annual returns of assessment valuations and bonded debt to the government their annual returns are incomplete and strict comparability from year to year is impossible.

Ontario, Saskatchewan, Alberta and British Columbia are the only provinces separating land and building valuations, while personal property assessment is not recorded in Quebec, Ontario, Saskatchewan or British Columbia. Income valuation is not shown in Alberta, British Columbia, Manitoba or Quebec.

The report is made up of two main tables, one showing a summary by provinces of the valuations of various classes of taxable properties, also exempted valuations, the other giving in detail valuations according to classes of municipalities.

The total taxable value of real property in Canada increased from \$6,028,012,649 in 1919 to \$7,564,935,640 in 1927. Personal property, which is only taxed in certain provinces increased from \$52,932,719 in 1919 to \$68,214,471 in 1927. Income, for the provinces in which it is taxed increased from \$103,260,441 in 1919 to \$176,084,316 in 1927. Other taxable valuations which amounted to \$167,498,151 in 1919 increased to \$267,406,207 in 1927, while the valuation of property which is exempted from taxation increased from \$311,935,964 in 1919 to \$1,367,132,236 in 1927.

Ottawa, March 26, 1929.

Table 1.- Summary Statement showing Total Assessment Valuations of Municipalities,
by Provinces for 1927.

Provinces	T a x a b l e V a l u a t i o n s							Exempted Property.
	Taxable Real Property			Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
	Land	Buildings	Total					
	\$	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island	-	-	30,420,780	6,690,245	771,551	72,980	37,955,556	1,789,500
Nova Scotia 1/	-	-	2/ 136,434,599	2/ 24,178,951	1,497,257	-	162,040,250	38,075,486
New Brunswick	-	-	155,618,105	26,913,024	41,028,124	-	3/ 225,985,913	11,921,800
Quebec	-	-	1,917,424,449	-	-	8,927,823	1,926,352,272	618,929,872
Ontario	1,264,251,710	1,269,447,338	2,533,699,048	-	130,268,969	198,952,035	4/ 2,862,920,052	468,299,816
Manitoba	-	-	548,220,390	10,069,954	-	9,213,822	567,504,166	143,570,522
Saskatchewan	959,835,874	94,042,278	1,053,878,152	-	2,518,415	40,316,341	1,096,712,908	-
Alberta	499,133,036	80,414,380	579,547,416	362,297	-	9,923,206	589,832,919	-
British Columbia	302,889,841	306,802,860	609,692,701	-	-	-	609,692,701	83,745,240
Total all Provinces	3,026,110,461	1,750,706,856	2/ 7,564,935,640	2/ 68,214,471	176,084,316	267,406,207	3/ 8,078,996,737	1,367,132,236

1/ Personal Property and income assessments for cities are for Sydney only.

2/ Including \$70,557 exempted property not separable.

3/ Including \$2,426,660 total assessment not separable.

4/ In addition assessments for schools only were townships \$4,218,214, towns and villages \$20,150,669 and cities \$84,278,337.

At the time of the

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Table 2.- Assessment Valuations According to Classes of Municipalities for 1927.

Provinces	Class of Municipality	Taxable Valuations							Exempted Property
		Taxable Real Property			Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
		Land	Buildings	Total					
		\$	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island	Cities	-	-	4,638,493	1,813,170	-	-	6,451,663	1,000,000
	Towns	-	-	2,816,315	1,489,525	-	72,980	4,378,820	789,500
	Rural Municipalities	-	-	22,965,972	3,387,550	771,551	-	27,125,073	-
Nova Scotia	Cities	-	-	54,064,490	1/2,380,950	1/453,750	-	56,899,190	32,896,675
	Towns	-	-	42,017,875	14,447,588	914,485	-	57,379,948	5,085,159
	Rural Municipalities	-	-	2/40,352,234	2/7,350,413	129,022	-	47,761,112	893,652
New Brunswick	Cities	-	-	51,545,451	8,687,262	3/21,178,320	-	81,411,033	4/10,992,800
	Towns	-	-	18,294,185	4,924,746	2,123,824	-	25,342,755	5/929,000
	Villages	-	-	480,900	213,250	13,800	-	707,950	-
	Rural Municipalities	-	-	85,297,569	13,087,766	17,712,180	-	6/118,524,175	-
Quebec	Cities	-	-	1,241,736,913	-	-	4,564,984	1,246,301,897	448,200,001
	Towns	-	-	178,310,007	-	-	3,109,017	181,419,024	82,860,153
	Rural Municipalities	-	-	495,100,497	-	-	1,253,462	496,353,959	87,408,850
	Independent Rural Municipalities	-	-	2,277,032	-	-	360	2,277,392	460,868
Ontario	Cities	605,040,430	806,987,405	1,412,027,835	-	116,106,482	159,992,772	7/1,688,127,089	295,859,840
	Towns and Villages	110,647,207	233,366,499	344,013,706	-	10,491,879	31,639,815	7/386,145,400	71,109,593
	Rural Municipalities	548,564,073	229,093,434	777,657,507	-	3,670,608	7,319,448	7/788,647,563	101,330,383

1/ For Sydney only. 2/ Municipality of Cumberland includes \$70,557 exempted property, not separable.

3/ Including business tax for Moncton.

4/ Exemptions are for the City of Moncton.

5/ Exemptions are for the Town of Woodstock.

6/ Including \$2,426,660 total assessment, not separable.

7/ In addition assessments for schools only were townships \$4,218,214, towns and villages \$20,150,669, and cities \$84,278,337.

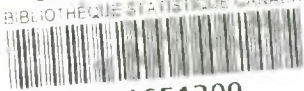


Table 2.- Assessment Valuations According to Classes of Municipalities for 1927 - Con.

Provinces	Class of Municipality	Taxable Valuations							Exempted Property
		Taxable Real Property			Personal Property	Income	Other Taxable Valuations	Total Taxable Valuations	
		Land	Buildings	Total					
		\$	\$	\$	\$	\$	\$	\$	\$
Manitoba	Cities	-	-	258,160,345	237,125	-	8,522,673	266,920,143	57,974,036
	Towns	-	-	21,154,622	3,501,655	-	518,591	25,174,868	13,019,988
	Villages	-	-	4,742,525	914,995	-	46,040	5,703,560	1,010,194
	Rural Muni- cipalities	-	-	264,162,898	5,416,179	-	126,516	269,705,595	71,566,304
Saskatchewan	Cities	58,672,497	36,159,287	94,831,784	-	2,201,620	9,350,554	106,383,958	-
	Towns	16,185,457	21,881,832	38,067,289	-	138,600	9,907,879	48,113,768	-
	Villages	10,456,933	27,594,088	38,051,021	-	178,195	16,778,163	55,007,379	-
	Summer Re- sort Villages	230,385	188,985	419,370	-	-	4,613	423,983	-
	Rural Muni- cipalities	874,290,602	8,218,086	882,508,688	-	-	4,275,132	886,783,820	-
Alberta	Cities	74,242,807	60,266,035	134,508,842	-	-	6,549,297	141,058,139	-
	Towns	11,729,596	12,238,419	23,968,015	312,022	-	1,312,294	25,592,331	-
	Villages	5,580,590	3,268,251	8,848,841	50,275	-	606,468	9,505,584	-
	Rural Muni- cipalities	345,104,719	4,641,675	349,746,394	-	-	1,455,147	351,201,541	-
	Local Improve- ment Districts	62,475,324	1/ -	62,475,324	-	-	-	62,475,324	-
British Columbia	Cities	197,742,025	188,714,163	386,456,188	-	-	-	386,456,188	45,669,996
	Villages	1,048,121	1,531,722	2,579,843	-	-	-	2,579,843	303,599
	Districts	104,099,695	116,556,975	220,656,670	-	-	-	220,656,670	37,771,645

1/ Buildings and Improvements are not assessed in Local Improvement Districts.

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